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Case 3:03-cr-00165-JKS Document 262 Filed 01/02/2008 Page 1 of 1

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SERVING ALASKANS SINCE 1978



December 6, 2007

Darryl Jones
905 Photo Avenue
Anchorage, AK 99503

Re: Elisabeth Cole

Dear Darryl:

This is to confirm that losses to the Alaska Trust Company, Personal Representative for the Estate of Madeleine Cole, deceased, and Trustee of the Elisabeth Anne Cole Charitable Remainder Annuity Trust have been adequately provided for under the terms of the Settlement and Mutual Release entered into by the Alaska Trust Company and Elisabeth Cole and that any obligations to be paid, in the federal criminal action against Elisabeth Cole have been satisfied and the restitution obligation should be cancelled to avoid multiple restitution to the Alaska Trust Company, Personal Representative for the Estate of Madeleine Cole, deceased, and Trustee of the Elisabeth, Anne Cole Charitable Remainder Annuity Trust.

You are hereby authorized to submit this correspondence to the United States District Court, District of Alaska.

Sincerely,

JERMAIN, DUNNAGAN & OWENS, P.C.


Mark P. Melchert

DEC 07 2007